



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

December 15, 2020

Mr. Tyler McCarty  
Counsel for the Central Appraisal District of Taylor County  
McCreary, Veselka, Bragg & Allen, P.C.  
700 Jeffrey Way, Suite 100  
Round Rock, Texas 78665-2417

OR2020-31387

Dear Mr. McCarty:

You ask whether certain information is subject to required public disclosure under the Public Information Act (the "Act"), chapter 552 of the Government Code. Your request was assigned ID# 858132.

The Central Appraisal District of Taylor County (the "district"), which you represent, received a request for a specified document. You claim the submitted information is excepted from disclosure under section 552.101 of the Government Code.<sup>1</sup> We have considered the exception you claim and reviewed the submitted representative sample of information.<sup>2</sup>

Section 552.101 of the Government Code excepts from disclosure "information considered to be confidential by law, either constitutional, statutory, or by judicial decision." Gov't Code § 552.101. Section 552.101 encompasses information protected by other statutes. Section 25.025 of the Tax Code states, in pertinent part:

(b) Information in appraisal records under Section 25.02 is confidential and is available only for the official use of the appraisal district, this state, the comptroller, and taxing units and political subdivisions of this state if:

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<sup>1</sup> Although you also cite to section 552.149 of the Government Code, you make no arguments to support this exception. Therefore, we assume you have withdrawn your claim that this section applies to the submitted information. *See* Gov't Code §§ 552.301, .302.

<sup>2</sup> We assume the "representative sample" of records submitted to this office is truly representative of the requested records as a whole. *See* Open Records Decision Nos. 499 (1988), 497 (1988). This open records letter does not reach, and therefore does not authorize the withholding of, any other requested records to the extent that those records contain substantially different types of information than that submitted to this office.

(1) the information identifies the home address of a named individual to whom this section applies; and

(2) the individual:

(A) chooses to restrict public access to the information on the form prescribed for that purpose by the comptroller under Section 5.07; or

(B) is a federal or state judge as defined by section 572.002, Government Code, or the spouse of a federal or state judge, beginning on the date of the Office of Court Administration of the Texas Judicial System notifies the appraisal district of the judge's qualification for the judge's office.

(c) A choice made under Subsection (b) remains valid until rescinded in writing by the individual.

(d) This section does not prohibit the public disclosure of information in appraisal records that identifies property according to an address if the information does not identify an individual who has made an election under Subsection (b) in connection with the individual's address.

Tax Code § 25.025(b)-(d). Section 25.025(a) sets forth certain categories of individuals who are authorized to make an election of confidentiality pursuant to section 25.025(b). *See id.* § 25.025(a). Although you assert 25.025 applies to some of the submitted information, we find you have failed to demonstrate the submitted information is confidential under this section. *See id.* § 25.025(d). Accordingly, the district may not withhold the submitted information under section 552.101 in conjunction with section 25.025.

Section 552.101 of the Government Code also encompasses section 22.27 of the Tax Code, which states in pertinent part:

(a) Rendition statements, real and personal property reports, attachments to those statements and reports, and other information the owner of property provides to the appraisal office in connection with the appraisal of the property, including income and expense information related to a property filed with an appraisal office and information voluntarily disclosed to an appraisal office or the comptroller about real or personal property sales prices after a promise it will be held confidential, are confidential and not open to public inspection. The statements and reports and the information they contain about specific real or personal property or a specific real or personal property owner and information voluntarily disclosed to an appraisal office about real or personal property sales prices after a promise it will be held confidential may not be disclosed to anyone other than an

employee of the appraisal office who appraises property except as authorized by Subsection (b) of this section.

*Id.* § 22.27(a). You argue the submitted information is confidential under section 22.27(a). We understand the district is an appraisal office for purposes of section 22.27. You state the information at issue “includes sales information that was produced under a promise of confidentiality pursuant to Texas Tax Code § 22.27(a).” You state none of the exceptions in section 22.27(b) apply in this instance. *See id.* § 22.27(b). However, you do not inform us which portions of the information at issue were provided by property owners. Thus, we must rule conditionally. To the extent any of the submitted information was provided by property owners in connection with an appraisal, the district must withhold such information under section 552.101 of the Government Code in conjunction with section 22.27 of the Tax Code. However, to the extent any of the information at issue was not provided by property owners in connection with an appraisal, the information is not confidential under section 22.27(a) of the Tax Code and the district may not withhold it under section 552.101 of the Government Code on that basis. The district must release the remaining information.

This letter ruling is limited to the particular information at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other information or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at <https://www.texasattorneygeneral.gov/open-government/members-public/what-expect-after-ruling-issued> or call the OAG’s Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Public Information Act may be directed to the Cost Rules Administrator of the OAG, toll free, at (888) 672-6787.

Sincerely,

Matthew Taylor  
Assistant Attorney General  
Open Records Division

MT/be

Ref: ID# 858132

Enc. Submitted documents

c: Requestor  
(w/o enclosures)